

Logo and company name change in text to keep document legal.

Limited edits were made in this piece of documentation.

Info subject to change at an later date.



# VALUE ADDED TAX (VAT) ADDENDUM FOR MEMBER COUNTRIES OF THE EUROPEAN COMMISSION

Effective January 4, 2015 or when  
posted @ the SWMCA Website,  
(whichever is later).

"SWMCA", "SWMCA Brands", "SWMCA Holdings", "SWMCA Brands and Holdings", "S.W.M.C.A.", the name of our brands [or their nickname(s)] including: "American Font Smorgasboard", "Happymyde", "HappyMyde Fontz", "Happymyde Typefaces", "Happymyde Fontz and Typefaces", "g&plta", "Generic & Plain Label Typographic Arts", "Ozarktown" or "Ozarktown Promotions" (for graphics and downloadables), "SWMCAtype" and *My O.K. Flash* [or any other branding we may create in the future], "Stephen Wayne McBride Calligraphic Agency", "this company", "our company", "the company", "us", "our", "we", or the translation of any of these in any language shall be considered to mean *SWMCA Brands & Holding LLC*. unless otherwise stated.

Prior copies may also use "SWMCA Catalogs" and "SWMCA Catalogs LLC." which also means the same, but are no-longer used by the company.

## Definitions:

**EULA** End User License Agreement

**[the] Government** For the sake of this document the Government should be considered that of the European Commission unless otherwise mentioned.

**Homeland** The nation where you the customer have their primary residence. For commercial operations it's where you're headquartered.

**Mini One Stop Shop** The destination for online stores by the European Commission regardless of size or sales volume. Those with not physical address or employees within a European Commission member nation like us here at SWMCA are numbered beginning with the letters "EU" followed by the numerals of the actual registration.

**Pirate Copy** Unauthorized copies, including counterfeit and downloads altered without prior written consent of SWMCA. Fonts sold for trade, favors, or any monetary value when they are distributed by us as FREE are also considered to be of pirate copy. Only SWMCA has the right to designate which of it's fonts are free or toll. A free font may become a toll one at SWMCA's will or vice versa.

**Retailer/Dealer** Those authorized by SWMCA to be vendors of our fonts. Prices may vary. **This also includes designated leasing agents.**

**VAT (with or without periods)** Value Added Tax.

## What is the Value Added Tax?

The Value Added Tax is nothing new. What is new is the charging of this tax on practically all internet sales. VAT was first introduced in April of 1954 and is used by a number of nations outside of the European Union as well.

It was first proposed in 1918 by industrialist Dr Wilhelm von Siemens to be aimed largely at large corporations. It eventually made its way to all business sectors except for online sales. Now it's finally here for the internet.

Each supplier charges only the tax in comparison to the value they add to the final product. In the case of a café, that's a service, so each food distributor would charge separately. On a baked good, the VAT would be higher on flour, yeast, and sugar than it would be on salt in many cases, then of course there's utilities, and the value of the work of the waitress and janitor determining a final price. In the case of SWMCA, all our supplies are bought in the United States. The fonts are drawn by hand or pasted-up if it's a real old font marketed as "original". Then it's up to be scanned, and finally digitalized. Everything except the actual distribution is done in-house. SWMCA has never hired outside firms to draw, edit, or digitally format our fonts. This means that even with VAT, our prices would probably be lower than those of similar font offerings. That's good news for you the consumer!

Although much of it is "ancient", we also own our own equipment, so rental fees are not calculated in our prices.

## **When did VAT go in effect?**

The Value Added tax went into effect on January 1, 2015.

## **Who this addendum applies to:**

This tax is for all member countries of the European Commission a/k/a the European Union. Not all nations using VAT taxation are within the European Union. If VAT is charged in your nation or the content may be resold (as authorized by SWMCA's guidelines) in the future to a nation using VAT, you are advised to retain this notification for future reference. While this addendum was written for customers located within European Commission nations, it also applies to any nation enacting VAT on downloads in the future as well...with amendments should the be needed.

## Percentage of tax:

Each region has it's own set percentages for VAT. Some have a single rate, others have multiple rates.

For this reason, SWMCA advises that you consult with the taxing authority in your homeland.

## What about FREE downloads?

The official government documentation SWMCA has access to reads as if ALL online sales will be taxed although FREE downloads have not been mentioned, it seems as they weren't excluded either. Because of this it must be assumed that if they are not taxed immediately for your homeland, they may be in the future.

SWMCA has no list price for free fonts currently, but due to this tax, an artificial one has or will be made for freebies in case tax collection is mandated. It will not be listed, because SWMCA gains no profit from these fonts.

**Our "artificial price" is a fair retail market value of each font individually not as if it were a typeface. Remember we don't make the laws regarding the VAT. Even if it's not charged now for free product, it will be in the future if mandated by law in areas jurisdictions with a VAT tax.**

SWMCA will only be responsible for seeing that the VAT is collected with our authorized dealers. If you didn't get your font from an authorized dealer then you're at the mercy of whosoever offered the font online. We've found more than one unauthorized dealer of our fonts out there. Remember that if any of our free fonts was sold to you at any cost outside of this tax or was altered in any way; you should be sure to also download our Pirate's and Bootlegger's EULA...as it too applies to your purchase since it's a pirate copy.

**The Pirate and Bootlegger's EULA can either be downloaded from our non-mobile public websites or at *Internet Archive* ([archive.org](http://archive.org))** It will be in pdf format.

It is totally your responsibility and obligation to download this if your un-authorized merchant hasn't done so already, and it stays with your copy as long as it exists!

SWMCA may at it's own choice give exempt status to Third World Countries and areas where our fonts aren't generally available. Humanitarian and non-profits for both

for the betterment humans and animals already have it.

Select non-profits of other causes such as labor unions & historic preservation groups/muesums also have it.

If the VAT must be charged on our free fonts, then SWMCA will set a "price" based on the lowest priced toll font between half and three quarters of that price. This gives "wiggle room" to comply with the law and be fair across the board. The nations that are found to have the highest VAT rate will probably most likely get their "price" from the lower end of the scale.

**Hoppers;**

**Buying in a foreign nation solely to avoid the Value Added Tax.**

This is **illegal** punishable by **heavy fines** and/or **prison**.

SWMCA highly discourages hopper activity and to do so is at **your own risk**, as the company assumes no liability for copies obtained this way. This purchase method is un-authorized and **EVERY** download bought this way should be considered to be a pirate copy!

## Indemification

This is the information on the European Commission's VAT as known by SWMCA. We cannot be responsible for any errors, as our primary governance is that of the United States of America. If any part of this document is unlawful for the jurisdictions it was written for, all remaining parts are to be deemed as fully enforced.

## Registration Info:

EIN # **81-4195348**

(United States Internal Revenue Service)

State of Missouri Incorporation #LC001428738

VAT/MOSS # **EU826449952**

(Registered via H.M. Revenue & Customs)

# Exhibit A:

 IRS DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
CINCINNATI OH 45999-0023

Date of this notice: 10-20-2016

Employer Identification Number:  
81-4195348

Form: SS-4

Number of this notice: CP 575 B

SWMCA BRANDS & HOLDING LLC  
STEPHEN MCBRIDE MBR  
PO BOX 414622  
KANSAS CITY, MO 64141

For assistance you may call us at:  
1-800-829-4933

IF YOU WRITE, ATTACH THE  
STUB AT THE END OF THIS NOTICE.

## WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 81-4195348. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, Entity Classification Election. See Form 8832 and its instructions for additional information.

A limited liability company (LLC) may file Form 8832, Entity Classification Election, and elect to be classified as an association taxable as a corporation. If the LLC is eligible to be treated as a corporation that meets certain tests and it will be electing S corporation status, it must timely file Form 2553, Election by a Small Business Corporation. The LLC will be treated as a corporation as of the effective date of the S corporation election and does not need to file Form 8832.

 HM Revenue & Customs

**SWMCA Brands & Holding LLC.**

MOSS identification number: EU826449952

## VAT Mini One Stop Shop registration certificate

MOSS identification number: EU826449952

MOSS registration status: Registered

### Business details

Business name: SWMCA Brands & Holding LLC.

Trading name: HappyMyde Fontz

Principal Place of Business address line 1: a/k/a SWMCA Catalogs LLC.

Principal Place of Business address line 2: P.O. Box 414622

Principal Place of Business address line 3: Union Station

Principal Place of Business address line 4: Kansas City

Principal Place of Business address line 5: Missouri

Country: UNITED STATES

Email address: swmcavend@gmail.com

International Bank Account Number (IBAN): Not provided

Other bank account number: Not provided

Bank Identifier Code (BIC): Not provided

Business activity description: E services, telecommunications and broadcasting

### Important dates

Commencement date of MOSS registration: 01 Apr 2016

MOSS deregistration date: Not available

Date of certificate: 04 Nov 2016

Frequency of returns: Calendar quarter

MOSS VAT return due date: 20 Jan 2017

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ON 4-19-2017**

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